AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions and listings of claims in the application:

- 1-19. (Cancelled)
- 20. (New) An oil for metal working, comprising

a triester of fatty acids and glycerin of no less than 45.75% by mass based on a total amount of the oil,

wherein the content of oleic acid in the fatty acids is 64-80% by mass and the content of linoleic acid in the fatty acids is 8-20 % by mass, based on the total amount of the fatty acids; and

wherein the triester has a kinematic viscosity at 40 °C of 5-75 mm²/s, and a total degree of unsaturation of no greater than 0.26;

a phosphoric acid ester of 0.05-5% by mass based on the total amount of the oil; and

a sulfidizied ester of 0.1-20% by mass based on the total amount of the oil.

- 21. (New) The oil for metal working according to claim 20, further comprising a hydrocarbon oil.
- 22. (New) The oil for metal working according to claim 20, wherein a content of C1-C16 fatty acids in the fatty acids is 0.1 30% by mass based on the total amount of the fatty acids.

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- 23. (New) The oil for metal working according to claim 20, wherein a content of C6-C16 fatty acids in the fatty acids is 0.1 30% by mass based on the total amount of the fatty acids.
- 24. (New) The oil for metal working according to claim 20, further comprising a diester.
- 25. (New) The oil for metal working according to claim 20, being used as a cutting oil, a grinding oil or a roll forming oil.
- 26. (New) The oil for metal working according to claim 20, being used as a metal working oil for heavy machining, a metal working oil for difficult machining or a metal working oil for machining of difficult-to-cut materials and/or difficult-to-grind materials.
- 27. (New) The oil for metal working according to claim 20, being used as an oil for metal working with a minimal quantity lubricant system.